MESSAGE NO: 7157203 MESSAGE DATE: 06/06/2007

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC V NON-PUBLIC

SUB-TYPE:

FR CITE: FR FR CITE DATE:

REFERENCE 4067111 MESSAGE #

(s):

CASE #(s): A-100-108, A-122-822, A-470-108,

A-475-108, A-580-108, A-588-108

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 08/01/2005 TO 12/14/2005

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Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQ. INST. FOR CERTAIN CORROSION RESISTANT CARBON STEEL FLAT PRODUCTS FROM CANADA(A-100-108,A-470-108,A-475-108 A-580-108, A-588-108) (EXCEPT THOSE IN INJ MSG 7142202)

MESSAGE NO: 7157203 DATE: 06 06 2007

CATEGORY: ADA TYPE: LIQ

REFERENCE: 4067111 REFERENCE DATE: 03 08 1994

CASES: A - 122 - 822 A - 100 - 108

A - 470 - 108 A - 475 - 108 A - 580 - 108 A - 588 - 108

PERIOD COVERED: 08 01 2005 TO 12 14 2005

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQ. INST. FOR CERTAIN CORROSION RESISTANT CARBON STEEL FLAT PRODUCTS FROM CANADA(A-100-108,A-470-108,A-475-108 A-580-108, A-588-108) (EXCEPT THOSE IN INJ MSG 7142202)

1. IN MESSAGE NUMBER 4067111 SENT 03/08/1994, THE DEPARTMENT OF COMMERCE ASSIGNED CASH DEPOSIT RATES APPLICABLE TO MERCHANDISE ORIGINALLY PRODUCED IN OTHER COUNTRIES BUT EXPORTED AS SUBJECT MERCHANDISE FROM CANADA. PARAGRAPH 11 OF MESSAGE 4067111 STATES THAT FOR PURPOSES OF AD DUTIES, GALVANIZING CONSTITUTES SUBSTANTIAL TRANSFORMATION (E.G., U.S. ORIGIN STEEL PLATE GALVANIZED IN ANOTHER COUNTRY IS SUBJECT TO THE AD VALOREM CASH DEPOSIT FOR CORROSION RESISTANT STEEL FROM THE SUBJECT COUNTRY).

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PLEASE REFER TO PARAGRAPHS 6 AND 9 OF MESSAGE NUMBER 4067111 TO DETERMINE WHAT FURTHER PROCESSING CONSTITUTES SUBSTANTIAL TRANSFORMATION FOR PURPOSES OF THIS CASE.

2. IN MESSAGE NUMBER 4067111, THE DEPARTMENT ESTABLISHED A SPECIFIC FORMAT FOR U.S. CUSTOMS AND BORDER PROTECTION (CBP) TO IDENTIFY AND ASSIGN CASH DEPOSIT RATES FOR MERCHANDISE ORIGINALLY PRODUCED IN OTHER COUNTRIES BUT EXPORTED AS SUBJECT MERCHANDISE FROM CANADA. THIS IDENTIFICATION NUMBER (A-XXX-108-ZZZ) DENOTES THE COUNTRY OF ORIGIN (-XXX), AS DETERMINED BY CBP, THE SUBJECT MERCHANDISE (-108), AND THE UNIQUE COMPANY CODE (-ZZZ), WHICH CORRESPONDS TO THE CANADIAN COMPANY THAT SUBSTANTIALLY TRANSFORMED MERCHANDISE THAT WAS ORIGINALLY PRODUCED IN OTHER COUNTRIES INTO SUBJECT MERCHANDISE FROM CANADA.

IN GENERAL, THE DEPOSIT RATE REQUIRED ON EACH ENTRY WILL BE THAT ASSIGNED FOR THAT REVIEW PERIOD TO THE CANADIAN COMPANY (MANUFACTURER OR EXPORTER) THAT SUBSTANTIALLY TRANSFORMED THE PRODUCT FOR AD PURPOSES, OR THE ALL OTHERS RATE IF THE COMPANY HAS NO RATE SPECIFICALLY ASSIGNED TO IT.

ON 05/22/2007, THE COURT OF INTERNATIONAL TRADE ISSUED A TEMPORARY RESTRAINING ORDER TEMPORARILY RESTRAINING LIQUIDATION OF CERTAIN ENTRIES WHICH ARE SUBJECT TO THE ANTIDUMPING DUTY ORDER ON CERTAIN CORROSION-RESISTANT CARBON STEEL FLAT PRODUCTS FROM CANADA (A-122-822) IMPORTED BY PARKDALE INTERNATIONAL LTD. FOR THE PERIOD 9/26/2000 THROUGH 12/14/2005. SEE MESSAGE NUMBER 7142202.

3. THE DEPARTMENT IS NOW INSTRUCTING CBP TO LIQUIDATE SUCH ENTRIES (EXCLUDING ENTRIES COVERED BY MESSAGE NUMBER 7142202) SUSPENDED UNDER A-401-108, A-423-108, A-428-108, AND A-470-108 ACCORDING TO THE RATE ASSIGNED TO THE CANADIAN MANUFACTURER OR EXPORTER (A-122-822) FOR THE PERIOD 08/01/2005 THROUGH 12/14/2005. THE RATES APPLICABLE TO THE CANADIAN MANUFACTURERS OR EXPORTERS ARE THE FOLLOWING:

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CASE NUMBER SUSPENDED:A-100-108-000

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

CASE NUMBER SUSPENDED:A-470-108-003

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

CASE NUMBER SUSPENDED:A-475-108-000

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

CASE NUMBER SUSPENDED:A-475-108-020

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

CASE NUMBER SUSPENDED:A-580-108-000

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

CASE NUMBER SUSPENDED:A-588-108-000

COMPANY NUMBER: A-122-822-000 (ALL OTHERS)

RATE: 18.71 PERCENT

- 4. NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 08/01/2005 THROUGH 12/14/2005, OCCURRED WITH THE PUBLICATION OF THE RESCISSION OF THE ADMINISTRATIVE REVIEW (72 FR 1979) ON JANUARY 17, 2007. SEE MESSAGE NUMBER 7053202.
- 5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY U.S. CUSTOMS AND BORDER PROTECTION (CBP) ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS

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DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

6. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO

LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

- 7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-1495 (GENERATED BY O6: DK).
- 8. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

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Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

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